

Capital Project Funds

Park Improvement Fund

To account for funding for multi-year Park Improvement projects, such as the purchase of land and development of neighborhood and community parks. Funding for the Park Improvement Fund comes from the Park Impact Fee on development. Park Improvement Fund transfers monies to the Capital Improvement Fund.

Special Highway Fund

To account for the resources allocated for street repairs, curb repairs and improvement, and sidewalk development. Funding for the Special Highway Fund comes from the State of Kansas' Special City and County Highway Fund.

Special Parks Fund

To account the use of State of Kansas Special Alcohol Tax revenues, which are to be use in part for recreation funding. Funding from the Special Alcohol Tax is used to finance architectural and engineering services to maintain and expand Gardner's parks.

Park Sales Tax Fund

To account for funding for multi-year activities for the Park Sales Tax which was approved by voters in June 2005.

Street Improvement Fund

To account for funding for multi-year street improvement program expenditures. Funding for the Street Improvement Fund comes from Excise Tax on development. The Street Improvement Fund transfers monies to the Bond and Interest Fund to cover the cost of financing these improvements.

Capital Improvement Reserve Fund

To account for funding for multi-year major general fund operations capital improvement projects. Funding for the Capital Improvement Reserve Fund comes from transfer from the General Fund, Park Improvement Fund and the intergovernmental funding, such as grants.

City of Gardner 2008 Annual Budget

Fund: Park Improvement -- 115
Department: Parks and Recreation--461

Fund Description:

The Park Improvement Fund is collected through park impact fees on a per lot basis. The Park Improvement Fund accounts for the transfers made to the Bond and Interest account for the purpose of funding park related debt.

Program Highlights

In 2008, the Park Improvement fund to provide dollars for neighborhood park acquisition per the Park Master Plan.

<u>Park Impact Fee (dollars)</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Single Family (per lot)	550	580	610
Apartment (per unit)	550	580	610
Commercial(per sq. ft.)	0.13	0.14	0.15
Industrial (per sq. ft.)	0.07	0.12	0.13

City of Gardner
Park Improvement Reserve Fund

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Budget</u>	<u>2007</u> <u>Estimate</u>	<u>2008</u> <u>Budget</u>
Funds Available Jan 1	66,014	37,214	50,497	183,497
Revenue:				
Charges for Services:				
Park Impact Fees	<u>186,405</u>	<u>295,000</u>	<u>208,000</u>	<u>218,800</u>
Charges for Services Total	186,405	295,000	208,000	218,800
Use of Money:				
Interest on Investments	<u>942</u>	<u>5,400</u>	<u>1,000</u>	<u>13,500</u>
Use of Money Total	942	5,400	1,000	13,500
Special Funding:				
Special County Sales and Use Tax	<u>267,336</u>	<u>263,000</u>	<u>274,000</u>	<u>288,000</u>
Special Funding Total	267,336	263,000	274,000	288,000
Revenue Total	454,683	563,400	483,000	520,300
Expenditures:				
Transfer to Capital Imp. Reserve	0	350,000	350,000	250,000
Land Purchase (nw option)	<u>470,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures Total	470,200	350,000	350,000	250,000
Surplus/(Shortfall)	(15,517)	213,400	133,000	270,300
Funds Available Dec 31	50,497	250,614	183,497	453,797

City of Gardner 2008 Annual Budget

Fund: Special Highway –130

Department: Public Works--431

Fund Description:

The Special Highway Fund provides funding for various street and curb programs. These programs include a 15-year street overlay program, 5-year street slurry sealing program, and curb repair. This fund also contributes to the provision of Americans with Disabilities Act sidewalk ramps and sidewalk extensions in areas where developers have stopped short of connecting with the proximal sidewalk.

<u>Program Measurements:</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Percent of streets overlaid	3%	0.9%	1%
Cost per lane mile of overlay	\$88,122	\$110,115	\$115,000
Percent of streets sealed	1%	4%	4%
Cost per lane mile of seal coating	\$11,677	\$19,575	\$20,000
Percent of crack sealed streets	39%	74%	50%
Cost per lane mile of crack sealing	\$411	\$411	\$420

Program Highlights

In 2008, the City anticipates spending \$485,000 on street overlay and repairs. The City is beginning a new program for roadway maintenance which involves a slurry seal to extend the life of the roads and increase the length of time in between overlays to reduce the cost of maintenance.

Program Staffing (FTE)

NA

2006 2007 2008

**City of Gardner
Special Highway Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	211,231	203,331	219,947	191,747
Revenue:				
Taxes:				
State Highway Aid	<u>406,305</u>	<u>414,000</u>	<u>443,000</u>	<u>451,000</u>
Taxes Total	406,305	414,000	443,000	451,000
Other:				
Interest on Investments	3,011	3,800	5,000	5,600
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Use of Money Total	3,011	3,800	5,000	105,600
Revenue Total	409,316	417,800	448,000	556,600
Expenditures:				
Capital Improvement:				
Street Overlay/Repair	252,020	350,000	350,000	485,000
Curb Repair/Replacement	112,790	80,000	80,000	100,000
Sidewalk Development	0	30,000	30,000	35,000
Main & Moonlight signal	<u>20,408</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Improvement Total	385,218	460,000	460,000	620,000
Transfers:				
2002 A - City Hall Debt	<u>15,382</u>	<u>16,200</u>	<u>16,200</u>	<u>17,300</u>
Transfers Total	15,382	16,200	16,200	17,300
Expenditures Total	400,600	476,200	476,200	637,300
Surplus/(Shortfall)	8,716	(58,400)	(28,200)	(80,700)
Funds Available Dec 31	219,947	144,931	191,747	111,047

City of Gardner 2008 Annual Budget

Fund: Special Parks Fund 135
Department: Parks and Recreation 461

Fund Description:

Through the revenues of the alcohol tax, this program provides funding for the design of new parks and other engineering studies that are needed.

Program Highlights

In 2008, the City has \$32,000 set aside for the design of a new neighborhood park. This follows the Park Master Plan and development that allows for a new design one year and the construction of the park in the second year. This also includes \$20,000 for an update to the Parks Master Plan in 2008.

**City of Gardner
Special Parks Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	7,684	6,084	30,232	48,632
Revenue:				
Intergovernmental:				
Special Alcohol Tax	<u>22,270</u>	<u>21,000</u>	<u>24,000</u>	<u>26,000</u>
Intergovernmental Total	22,270	21,000	24,000	26,000
Use of Money:				
Interest on Investments	<u>638</u>	<u>400</u>	<u>1,400</u>	<u>1,400</u>
Use of Money Total	638	400	1,400	1,400
Revenue Total	22,908	21,400	25,400	27,400
Expenditures:				
Contractual Services:				
Engineering/Architectural	<u>360</u>	<u>7,000</u>	<u>7,000</u>	<u>52,000</u>
Contractual Services Total	360	7,000	7,000	52,000
Expenditures Total	360	7,000	7,000	52,000
Surplus/(Shortfall)	22,548	14,400	18,400	(24,600)
Funds Available Dec 31	30,232	20,484	48,632	24,032

City of Gardner 2008 Annual Budget

Fund: Parks Sales Tax Fund
Department: Parks and Recreation 461

Fund Description:

In June of 2005, the citizens of Gardner approved a one-half of one percent (0.5%) sales tax increase that took effect January 2006 and will last until 2016. The sales tax increase is specifically earmarked for the expansion to the City's swimming pool and the development of Celebration Park.

Program Measurements:

NA

Program Highlights

Both of these projects will be complete in 2007.

**City of Gardner
Park Sales Tax Fund**

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget
Funds Available Jan 1	0	626,900	693,569	244,969
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	<u>677,303</u>	<u>979,800</u>	<u>800,000</u>	<u>848,000</u>
Taxes Total	677,303	979,800	800,000	848,000
Use of Money:				
Interest on Investments	<u>16,266</u>	<u>12,000</u>	<u>18,000</u>	<u>7,200</u>
Use of Money Total	16,266	12,000	18,000	7,200
Revenue Total	693,569	991,800	818,000	855,200
Expenditures:				
Bond & Interest				
2006 A Pool Expansion	0	364,600	364,600	325,200
Celebration Park (7.1)	<u>0</u>	<u>1,014,800</u>	<u>902,000</u>	<u>646,700</u>
Expenditures Total	0	1,379,400	1,266,600	971,900
Surplus/(Shortfall)	693,569	(387,600)	(448,600)	(116,700)
Funds Available Dec 31	693,569	239,300	244,969	128,269

City of Gardner 2008 Annual Budget

Fund: Street Improvement – 140

Department: Public Works--431

Fund Description:

This program funds the development of major street development. The excise tax that is paid at time of platting goes to this fund. Other funds used for these projects are federal and state grants, County CARS program, and developer reimbursements.

Program Highlights:

Moonlight Road to be constructed 2008 – 2009.

Waverly Road improvement from 163rd to 167th Streets in 2008 with developer reimbursement and city share.

<u>Excise Tax Rate (per sq. ft. platted)</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
	0.200	0.200	0.200

**City of Gardner
Street Improvement Reserve Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	4,322,113	4,757,413	4,842,062	4,285,862
Revenue:				
Taxes:				
Excise Tax	1,289,599	1,307,000	871,000	1,045,000
Grants:				
County Grants	160,000	0	0	0
Other:				
Developer Reimbursements	58,234	0	0	358,000
Loan Proceeds (KDOT - 167th)	<u>430,227</u>	<u>0</u>	<u>0</u>	<u>0</u>
Taxes Total	1,938,060	1,307,000	871,000	1,403,000
Use of Money:				
Interest on Investments	<u>176,394</u>	<u>141,000</u>	<u>190,000</u>	<u>160,000</u>
Use of Money Total	176,394	141,000	190,000	160,000
Revenue Total	2,114,454	1,448,000	1,061,000	1,563,000
Expenditures:				
Debt Service Transfers:				
2002 B - Main Street/City Lane	13,714	18,400	18,400	17,900
2003 C - South Center	295,261	294,300	294,300	292,500
2005 A North Center (3.3)	403,508	400,600	400,600	401,800
2006 Moonlight Design KDOT (.692)	51,616	88,500	88,500	88,500
2005 Center St Commons BD	39,168	0	0	0
159th & Waverly (County)	53,339	0	0	0
2006 167th Street	588,488	0	0	0
2006 167th Street w of Waverly KDOT(.4)	98,961	99,000	99,000	99,000
2007 Grand Street Moonlight west (.4)	0	400,000	400,000	0
2005 Lincoln NCBD (.75) (cash out)	0	0	75,000	0
Waverly - 167th to 163	0	0	0	411,000
2007 Main & Moon- Lincoln (2.0)	0	0	116,400	232,800
2008/09 N Moonlight Warren to 166 (7.5)	0	0	0	570,000
Other Projects	<u>50,450</u>	<u>200,000</u>	<u>125,000</u>	<u>0</u>
Capital Improvement Total	1,594,505	1,500,800	1,617,200	2,113,500
Expenditures Total	1,594,505	1,500,800	1,617,200	2,113,500
Surplus/(Shortfall)	519,949	(52,800)	(556,200)	(550,500)
Funds Available Dec 31	4,842,062	4,704,613	4,285,862	3,735,362

City of Gardner 2008 Annual Budget

Fund: Capital Improvement Reserve--401

Department: Public Works

Fund Description:

The Capital Improvement Reserve accounts for capital improvement projects or studies that are financed from transfers from the general fund, park improvement fund and other sources of revenue.

Capital Improvement Reserve Fund Projects	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Capital Improvement:				
Washington St. Sidewalk	0	0	0	200,000
Building Rehab and Improvement	0	100,000	60,000	30,000
175th Street culvert replacement	52,770	0	0	0
Parma storm drainage repair	19,066	0	0	0
SMAC - city share	0	40,000	40,000	0
Doublegate Stormwater Improvements	0	0	0	835,000
Westside Parking lot rehab	0	180,000	180,000	0
Westside light replace 1-3	294,475	0	0	0
Veterans trail rehabilitation	0	0	0	80,000
Neighborhood Park Land Acquisition	154,430	0	0	150,000
Neighborhood Park Development	23,951	250,000	250,000	0
Community Park land purchase	180,016	0	0	0
Tennis Court Lights	97,810	0	0	0
Senior Building Roof Repair	21,870	0	0	0
Other Park Projects	0	0	0	0
Runway Rehab	0	0	323,000	0
PS Station 2 & 3 land acquisition	78,315	0	0	0
PS Station 1 main street light	0	0	70,000	0
Emergency Preparedness-sirens	0	17,000	17,000	0
Opticom Traffic Signal System	0	0	0	0
Salt Dome	0	0	11,500	0
Capital Improvement Total	922,703	697,000	951,500	1,295,000

**City of Gardner
Capital Improvement Reserve Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	742,667	307,667	629,642	293,142
Revenue:				
Intergovernmental:				
Grants - CDBG	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Intergovernmental Total	0	0	0	100,000
Use of Money:				
Interest on Investments	<u>9,678</u>	<u>6,000</u>	<u>20,000</u>	<u>6,800</u>
Use of Money Total	9,678	6,000	20,000	6,800
Transfers In:				
General Fund	800,000	100,000	100,000	250,000
Park Improvement Reserve	0	350,000	350,000	250,000
Other	0	0	145,000	548,300
Reimbursed Expense-airport	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Transfers In Total	800,000	450,000	595,000	1,068,300
Revenue Total	809,678	456,000	615,000	1,175,100
Expenditures Total	922,703	697,000	951,500	1,295,000
Surplus/(Shortfall)	(113,025)	(241,000)	(336,500)	(119,900)
Funds Available Dec 31	629,642	66,667	293,142	173,242

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